



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Nancy Taylor Feldman
Executive Director, Board of Accountancy

From: Howard T. Macrae, Jr.
Assistant Attorney General

Date: January 22, 2004

Subject: Letter of Assurance, Board of Accountancy Regulations
(Emergency Package 2 Reg. Nov. 17, 2003)

I have reviewed the amendments to the Board of Accountancy Regulations, Board of Accountancy Regulations, Ch. 21 (Emergency Pkg. 2 Reg. Nov. 17, 2003) (amending Board regulations codified at 18 VAC §§ 5-21-10 to 5-21-170 (West Supp. 2003)), which are on file with the Board (the "Regulations"), which have been approved for filing with the Registrar of Regulations by unanimous vote of the Board at its meeting of November 13, 2003. I understand the Regulations will amend existing Board Regulations found at 18 VAC §§ 5-21-10, *et seq.* and are submitted as Emergency Regulations under § Va. Code §2.2-4011(A)(ii), pursuant to the authority granted to the Board in the second enactment clause of 2003 Va. Acts Ch. 291.

Having attended the Board meeting of November 13, 2003, where the Regulations were considered, and having reviewed the Regulations, I am of the opinion that the Regulations are consistent with state and federal law and are within the legal authority of the Board as governed by Chapter 44 of Title 54 of the *Code of Virginia* § 54.1-4400, *et seq.* Moreover, it is apparent to me that the regulations are properly submitted as Emergency Regulations as defined in §2.2-4011 (A)(ii) of the *Code* pursuant to the authority granted to the Board under 2003 Va. Acts Ch. 291. See, Opinion of the Attorney General to The Honorable Walter A. Stosch, dated January 19, 2004 (03-117).